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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF OMNIBUS
OBJECTIONS TO PROOFS OF
CLAIM BASED UPON
INVESTMENT IN MAGARITA
ANNEX LOAN AND CERTIFICATE
OF SERVICE**

Date of Hearing: July 26, 2011
Time of Hearing: 1:30 p.m.
Estimated time for Hearing: 10 minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's Objections to Proofs of Claim filed this date.

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial

1 advisers on August 11, 2006. From that date to the Effective Date of the Debtors'
2 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts
3 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
4 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
5 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
6 Company ("USACM") estate.

7 4. I make the following declaration based upon my personal knowledge, and
8 upon the records of the Debtors described in this declaration, including Debtors' original
9 and amended schedules of liabilities and the proofs of claim described herein, as well as
10 Debtors' accounting records.

11 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
12 Trust succeeded to USACM's rights with respect to books and records.

13 6. Sierra has been working closely with both the Trustee for the USACM
14 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
15 advisor, in evaluating all of the claims that were filed in the USACM estate.

16 7. **Exhibit A**, attached, lists Proofs of Claim filed by Direct Lenders that
17 appear to be based upon an investment in the Margarita Annex Loan. **Exhibit A** identifies
18 the Proof of Claim number, the claimant, the claimant's address, the total amount of the
19 claim and the total amount of the claim that appears to be related to an investment in the
20 Margarita Annex Loan based upon the information provided by the claimant.

21 Dated: June 15, 2011

22 _____
23 /s/ Edward M. Burr
24 Edward M. Burr

1 Copy of the foregoing mailed (without exhibit)
2 by first class Postage prepaid U.S. Mail on
3 June 15, 2011 to the investors in the
Margarita Annex Loan listed on Exhibit A.

4 s/ Marie Mancino
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